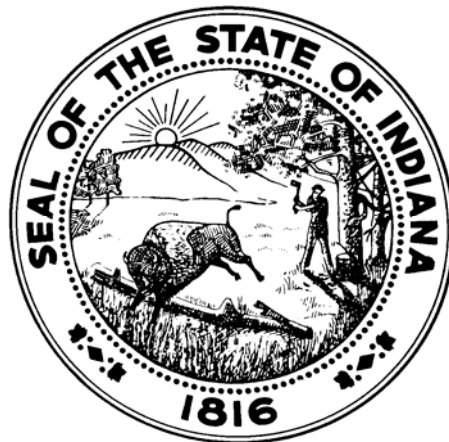


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT  
OF  
INDIANA PROFESSIONAL LICENSING AGENCY  
May 1, 2005 to February 28, 2007



**FILED**  
06/27/2007



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AGENCY OFFICIALS

Office

Official

Term

Executive Director

Frances L. Kelly

03-14-05 to 01-11-09



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA PROFESSIONAL LICENSING AGENCY

We have reviewed the receipts, disbursements, and assets of the Indiana Professional Licensing Agency for the period of May 1, 2005 to February 28, 2007. The Indiana Professional Licensing Agency's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Professional Licensing Agency are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

May 2, 2007

INDIANA PROFESSIONAL LICENSING AGENCY  
REVIEW COMMENTS  
February 28, 2007

HEALTH PROFESSIONS BUREAU ABOLISHED

Effective July 1, 2005, P.L. 206-2005 abolished the Health Professions Bureau and transferred its duties and functions to the Indiana Professional Licensing Agency. This report includes the review of the Health Professions Bureau from April 1, 2005 through June 30, 2005.

ATTENDANCE REPORTS

As stated in our prior Report B25543, we observed employee attendance reports that were signed, dated and approved prior to the last day worked. Additionally, we observed employee attendance reports that were not signed by the employee and not approved by the supervisor.

Every employee must submit an attendance report for each pay period. The attendance report is to be completed accurately, and be signed and dated by the employee. It should not be signed or dated before the last day worked in the pay period. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9).

After being completed by the employee, the attendance report should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9).

PERSONAL USE OF STATE OWNED VEHICLES

As stated in our prior Reports B18875 and B25543, we observed that the Indiana Professional Licensing Agency did not follow certain required reporting procedures relating to the personal usage of state owned vehicles by its employees. Employees using state owned vehicles did not submit a report of personal use to the payroll clerk bi-weekly for one way commuting trips.

The Internal Revenue Service requires payroll tax withholding and compensation reporting for employees using state-owned vehicles for nonbusiness or commuting purposes. In accordance with IRS guidelines, the Auditor's Office and the Department of Administration have formulated the State of Indiana Policy on State Provided Vehicles (Revised 5-94). This policy establishes the State's minimum reporting requirements to comply with the IRS regulations.

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

FIXED ASSET INVENTORY

As stated in part in our prior Reports B18875 and B25543, the Indiana Professional Licensing Agency has not conducted a physical inventory.

Once a year, after receiving a Fixed Asset Master Listing, a physical inventory is to be taken and compared to the Master Listing and the agency's listing of assets from its asset control system. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

INDIANA PROFESSIONAL LICENSING AGENCY  
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2007, with Frances L. Kelly, Executive Director; and Maureen Bennett, Controller.